IN THE SPECIFICATION

Page 1, before the first line, add the paragraph:

This is a divisional application of U.S. Serial No.

10/078,399, filed February 21, 2002.

Page 15, second paragraph, lines 10-13, amend the paragraph as follows:

Incidentally, the above-mentioned non-magnetic intermediate layer 4 (in laminate form) may be replaced by a single non-magnetic film of NiTa, NiTaZr, CoCr, CoCrB, CoCrB, CoB, CoRu, TiCr, or the like.

Pages 16-17, the paragraph bridging these pages from page 16, line 25 to page 17, line 14, amend the paragraph as follows:

Fig. 9 shows a comparison between the sample in this example and the comparative sample. It is to be noted that the sample in this example has a stacking fault density of 0.048 and a dispersion of particle diameters of 0.40, both measured according to the above-mentioned method. These

values are remarkably lower than those of the comparative examples. The sample in this example was tested for magnetostatic properties by using a vibrating sample magnetometer. It was found to have a coercive force of 4300 Oe and <u>a-a</u> squareness of 0.97, which are highly desirable values. This result suggests that the sample has a coercive force higher than 4000 Oe owing to its stacking fault density lower than 0.05 and its dispersion of particle diameters smaller than 0.4.